

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

BRISTOL-MYERS BARCELONETA, INC.,
BRISTOL CARIBBEAN, INC.
and BRISTOL LABORATORIES, CORP.

Plaintiffs

vs.

CIVIL 97-2567CCC

UNITED STATES OF AMERICA

Defendant

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U.S. DISTRICT COURT
SAN JUAN, P.R.

ORDER TO SHOW CAUSE

Before the Court is the Motion for Reconsideration filed by plaintiffs on September 7, 2001 (**docket entry 98**) seeking that the Court vacate its ruling (**docket entry 96**) finding that the SmithKline Beecham Summary and the Closing Agreement do not fall within the scope of its February 5, 1999 Order (**docket entry 44**) and are not relevant to plaintiffs' claims.

Upon carefully reexamining the sealed document entitled Closing Agreement, and the parties' arguments on reconsideration, the Court concludes that the contractual terms are relevant to the controversy between the parties in this case and that disclosure of the contents of said agreement lies within the scope of the Court's February 5, 1999 Order requiring defendant to produce documents concerning the "disposition" of a change or request for change in tax year by a Section 936 corporation. Merely informing that the "disposition" of Smith Kline Beecham Corporation's or its subsidiary's change in taxable year was disposed of via a closing agreement does not provide the information contemplated and ordered disclosed in the February 5, 1999 Order.

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Accordingly, the Motion for Reconsideration is partially GRANTED as to the disclosure of the Closing Agreement and attachments 1 and 2 of said agreement and DENIED as to the other sealed materials submitted to the Court. Defendant shall disclose the Agreement and its two attachments within the final term of five (5) days after notice.

SO ORDERED.

At San Juan, Puerto Rico, on November 7, 2001.


CARMEN CONSUELO CEREZO
United States District Judge

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